

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

MARLAYNA G. TILLMAN,  
v.  
THE PEPSI BOTTLING GROUP, et al.

SUBPOENA IN A CIVIL CASE  
Case Number: 04-1314  
District of Delaware

TO: Internal Revenue Service  
RAIVS Team  
Stop 679  
Andover, MA 05501

☐ YOU ARE COMMANDED to appear in the United States District Court at the place, date, and time specified below to testify in the above case.

PLACE OF TESTIMONY	COURTROOM -
	DATE AND TIME

☐ YOU ARE COMMANDED to appear at the place, date, and time specified below to testify at the taking of a deposition in the above case.

PLACE OF DEPOSITION	DATE AND TIME
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☒ YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date, and time specified below (list documents or objects):  
Transcripts of Tax Returns of Marlayna G. Tillman (Social Security No. 521-23-2725, Date of Birth 8/8/68) for the years ending 12/31/01 through 12/31/04. Please see attached form 4506-T.

PLACE: BALLARD SPAHR ANDREWS & INGERSOLL, LLP 1735 MARKET STREET, 51 <sup>ST</sup> FLOOR PHILADELPHIA, PA 19103	DATE AND TIME January 23, 2007 at 9:00 A.M.
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☐ YOU ARE COMMANDED to permit inspection of the following premises at the date and time specified below.

PREMISES	DATE AND TIME
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Any organization not a party to this suit that is subpoenaed for the taking of a deposition shall designate one or more officers, directors, or managing agents, or other persons who consent to testify on its behalf, and may set forth, for each person designated, the matters on which the person will testify. Federal Rules of Civil Procedure, 30(b)(6).

ISSUING OFFICER SIGNATURE AND TITLE (INDICATE IF ATTORNEY FOR PLAINTIFF OR DEFENDANT): Attorney for Defendant 	DATE January 9, 2007
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ISSUING OFFICER'S NAME, ADDRESS AND PHONE NUMBER  
William M. Kelleher, Esquire  
BALLARD SPAHR ANDREWS & INGERSOLL, LLP 819 Market Street, 12th Floor  
Wilmington, DE 19801; (302) 252-4485  
\*You may contact the issuing attorney to set an alternative means of production.

(See Rule 45, Federal Rules of Civil Procedure, Parts C & D on Reverse)

**PROOF OF SERVICE**

<b>SERVED</b>	<b>DATE</b> January 9, 2007 at 10:55 AM	<b>PLACE</b> Internal Revenue Service 310 Lowell Street Andover, MA 05501
<b>SERVED ON (PRINT NAME)</b> Sandy McGrath		<b>MANNER OF SERVICE</b> In Hand
<b>SERVED BY (PRINT NAME)</b> Daniel J. Byrne		<b>TITLE</b> Process Server

**DECLARATION OF SERVER**

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on January 9, 2007  
DATE

*Daniel J. Byrne*  
SIGNATURE OF SERVER

1004 Pheasant Lane  
Middleboro, MA 02346

ADDRESS OF SERVER

Rule 45, Federal Rules of Civil Procedure, Parts C & D:

(c) PROTECTION OF PERSONS SUBJECT TO SUBPOENAS.

(1) A party or an attorney responsible for the issuance and service of a subpoena shall take reasonable steps to avoid imposing undue burden or expense on a person subject to that subpoena. They court on behalf of which the subpoena was issued shall enforce this duty and impose upon the party or attorney in breach of this duty and appropriate sanction, which may include, but is not limited to, lost earnings and a reasonable attorney's fee.

(2)(A) A person commanded to produce and permit inspection and copying of designated books, papers, documents or tangible things, or inspection of premises need not appear in person at the place of production or inspection unless commanded to appear for deposition, hearing or trial.

(B) Subject to paragraph (d)(2) of this rule, a person commanded to produce and permit inspection and copying may, within 14 days after service of the subpoena or before the time specified for compliance if such time is less than 14 days after service, serve upon the party or attorney designated in the subpoena written objection to inspection or copying of any or all of the designated materials or of the premises. If objection is made, the party serving the subpoena shall not be entitled to inspect and copy the materials or inspect the premises except pursuant to an order of the court by which the subpoena was issued. If objection has been made, the party serving the subpoena may, upon notice to the person commanded to produce, move at any time for an order to compel the production. Such an order to compel production shall protect any person who is not a party or an officer of a party from significant expense resulting from the inspection and copying commanded.

(3)(A) On timely motion, the court by which a subpoena was issued shall quash or modify the subpoena if it

(i) fails to allow reasonable time for compliance;

(ii) requires a person who is not a party or an officer of a party to travel to a place more than 100 miles from the place where that person resides, is employed or regularly transacts business in person, except that, subject to the

provisions of clause (c)(3)(B)(ii) of this rule, such a person may in order to be commanded to travel from any such place within the state in which the trial is

(B) requires disclosure of privileged or other protected matter and no waiver applies, or

(iv) subjects a person to undue burden.

(B) If a subpoena

(i) requires disclosure of a trade secret or other confidential research, or commercial information, or

(ii) requires disclosure of an unretained expert's opinion or information about specific events or occurrences in dispute and resulting from the expert's study at the request of any party, or

(iii) requires a person who is not a party or an officer of a party to incur expense to travel more than 100 miles to attend trial, the court may, to protect subject to or affected by the subpoena, quash or modify the subpoena or, if whose behalf the subpoena is issued shows a substantial need for the testimony material that cannot be otherwise met without undue hardship and assures a person to whom the subpoena is addressed will be reasonably compensated may order appearance or production only upon specified conditions.

(d) DUTIES IN RESPONDING TO SUBPOENA.

(1) A person responding to a subpoena to produce documents shall pre they are kept in the usual course of business or shall organize and label the correspond with the categories in the demand.

(2) When information subject to a subpoena is withheld on a claim that or subject to protection as trial preparation materials, the claim shall be made and shall be supported by a description of the nature of the documents, com or things not produced that is sufficient to enable the demanding party to con claim.